



DODGE COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES

	Approval Date: 8/4/2014
Policy Title: 306-Expense Reimbursement	Effective Date: 8/4/2014
	Revision Date(s): 1/1/17

Dodge County Department Heads, Employees, and Elected Officials, are required to complete a Monthly Statement of Expense Form which must be submitted to the Supervisor by the 15th of month for all expenses incurred the month prior. Proper documentation must be submitted with the statement of expense form. Monthly Statement of Expense Forms must be approved and signed by the Department Head/Supervisor and sent to the Finance Department. The Finance Department will review the forms for proper documentation and correct mileage, rates and calculations before submitting it to the Audit Committee. Failure to follow this policy will result in denial of expenses.

Car Travel: Dodge County will reimburse the IRS rate per mile by the most direct route. Travel between County buildings /facilities and travel to conduct County business within the City of Juneau will be exempt from reimbursement. The rate of reimbursement will be adjusted administratively without necessity of County Board action to coincide with the standard rate as established by the IRS. Parking charges, tolls or other payments related to transportation will be reimbursed when accompanied by a receipt.

Meals: Actual and reasonable expense will be allowed for meals outside Dodge County and a receipt must be furnished for every meal over three dollars (\$3.00), not to exceed twenty-four dollars (\$24.00) per day or twelve dollars (\$12.00) per meal. An itemized receipt must be submitted; if a credit card receipt is submitted, it must include the details of date, what was purchased, where and the dollar amounts of the purchases. Dodge County does not reimburse for tips or alcoholic beverages. Meals are subject to income taxes (Federal, State, & FICA). If staying overnight, the meals are non-taxable. These amounts are subject to change via County Board Resolution. Note: Purchase cards cannot be used to purchase meals.

Lodging: Actual and reasonable expenses will be allowed for lodging for County Board members, County officers, elected officials, department heads, employees and members of County commissions and committees, not to exceed the established State of Wisconsin Rate, except in the event that County personnel are lodging at the convention site, in which case the full cost of lodging will be paid by Dodge County on the basis of a purchase order obtained in advance. Note: Purchase orders are not required if the employee uses a County purchase card.

Other: A purchase order must be obtained for items of \$50.00 or more. Dodge County also does not reimburse Wisconsin sales tax, Wisconsin sales and use tax exemption certificate must be presented at time of purchase.

Conference registration and banquet expenses will be allowed. Note: It is recommended to use a County purchase card for these items.

Approval of the Executive Committee of the County Board is required before any employee may attend a meeting or function outside of Wisconsin for which expenses will be claimed.

No County employee or officer, other than County Board members, will be reimbursed for travel or other expenses for attending meetings of a Committee of the Dodge County Board, unless their attendance at such Committee meeting or session of the County Board is requested by the Chairman of the Committee, such request being supported by the minutes in the Committee proceedings, unless the Chairman of the Dodge County Board of Supervisors has requested attendance at such Committee meetings or sessions of the Board of the Supervisors. This rule will not apply to persons required by Wisconsin Statutes to attend Committee or Board meetings.